

STATE BOARD OF EQUALIZATION
☐ **PETITION FOR NONUNITARY PROPERTY REASSESSMENT**
☐ **PETITION FOR PENALTY ABATEMENT**
ON ASSESSMENT ROLL 20 ____ / 20 ____

1. PETITIONER	2. PROPERTY IDENTIFICATION INFORMATION
<div style="border-bottom: 1px solid black; margin-bottom: 5px;">COMPANY NAME <i>(please print)</i></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">SBE COMPANY NUMBER</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">NAME OF PERSON TO CONTACT</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">BUSINESS PHONE ()</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">AGENT <i>(if any)</i></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">MAILING ADDRESS <i>(street, city, state, zip code)</i></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">BUSINESS PHONE ()</div> <div style="margin-top: 10px;"><i>Authorization: If you are an agent, you must attach a Form BOE-892, Statement of Authorization, or have previously filed a Statement of Authorization for the Calendar Year 2003 with the Valuation Division.</i></div> <div style="margin-top: 10px;"><input type="checkbox"/> Form BOE-892 attached</div> <div style="margin-top: 10px;"><input type="checkbox"/> Form BOE-892 previously filed with Valuation Division for Calendar Year 2003</div>	<div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Gas & Electric</div><div><input type="checkbox"/> Railroad</div></div> <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Telephone — Local</div><div><input type="checkbox"/> Pipeline</div></div> <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Telephone — Interexchange</div><div><input type="checkbox"/> Mobile Radio</div></div> <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Telephone — Cellular</div><div><input type="checkbox"/> Other</div></div> <div style="margin-top: 10px;"><i>Check counties in which unitary property is located.</i></div> <div style="display: flex; flex-wrap: wrap;"><div style="width: 25%;"><input type="checkbox"/> 1. Alameda</div><div style="width: 25%;"><input type="checkbox"/> 16. Kings</div><div style="width: 25%;"><input type="checkbox"/> 30. Orange</div><div style="width: 25%;"><input type="checkbox"/> 44. Santa Cruz</div><div style="width: 25%;"><input type="checkbox"/> 2. Alpine</div><div style="width: 25%;"><input type="checkbox"/> 17. Lake</div><div style="width: 25%;"><input type="checkbox"/> 31. Placer</div><div style="width: 25%;"><input type="checkbox"/> 45. Shasta</div><div style="width: 25%;"><input type="checkbox"/> 3. Amador</div><div style="width: 25%;"><input type="checkbox"/> 18. Lassen</div><div style="width: 25%;"><input type="checkbox"/> 32. Plumas</div><div style="width: 25%;"><input type="checkbox"/> 46. Sierra</div><div style="width: 25%;"><input type="checkbox"/> 4. Butte</div><div style="width: 25%;"><input type="checkbox"/> 19. Los Angeles</div><div style="width: 25%;"><input type="checkbox"/> 33. Riverside</div><div style="width: 25%;"><input type="checkbox"/> 47. Siskiyou</div><div style="width: 25%;"><input type="checkbox"/> 5. Calaveras</div><div style="width: 25%;"><input type="checkbox"/> 20. Madera</div><div style="width: 25%;"><input type="checkbox"/> 34. Sacramento</div><div style="width: 25%;"><input type="checkbox"/> 48. Solano</div><div style="width: 25%;"><input type="checkbox"/> 6. Colusa</div><div style="width: 25%;"><input type="checkbox"/> 21. Marin</div><div style="width: 25%;"><input type="checkbox"/> 35. San Benito</div><div style="width: 25%;"><input type="checkbox"/> 49. Sonoma</div><div style="width: 25%;"><input type="checkbox"/> 7. Contra Costa</div><div style="width: 25%;"><input type="checkbox"/> 22. Mariposa</div><div style="width: 25%;"><input type="checkbox"/> 36. San Bernardino</div><div style="width: 25%;"><input type="checkbox"/> 50. Stanislaus</div><div style="width: 25%;"><input type="checkbox"/> 8. Del Norte</div><div style="width: 25%;"><input type="checkbox"/> 23. Mendocino</div><div style="width: 25%;"><input type="checkbox"/> 37. San Diego</div><div style="width: 25%;"><input type="checkbox"/> 51. Sutter</div><div style="width: 25%;"><input type="checkbox"/> 9. El Dorado</div><div style="width: 25%;"><input type="checkbox"/> 24. Merced</div><div style="width: 25%;"><input type="checkbox"/> 38. San Francisco</div><div style="width: 25%;"><input type="checkbox"/> 52. Tehama</div><div style="width: 25%;"><input type="checkbox"/> 10. Fresno</div><div style="width: 25%;"><input type="checkbox"/> 25. Modoc</div><div style="width: 25%;"><input type="checkbox"/> 39. San Joaquin</div><div style="width: 25%;"><input type="checkbox"/> 53. Trinity</div><div style="width: 25%;"><input type="checkbox"/> 11. Glenn</div><div style="width: 25%;"><input type="checkbox"/> 26. Mono</div><div style="width: 25%;"><input type="checkbox"/> 40. San Luis Obispo</div><div style="width: 25%;"><input type="checkbox"/> 54. Tulare</div><div style="width: 25%;"><input type="checkbox"/> 12. Humboldt</div><div style="width: 25%;"><input type="checkbox"/> 27. Monterey</div><div style="width: 25%;"><input type="checkbox"/> 41. San Mateo</div><div style="width: 25%;"><input type="checkbox"/> 55. Tuolumne</div><div style="width: 25%;"><input type="checkbox"/> 13. Imperial</div><div style="width: 25%;"><input type="checkbox"/> 28. Napa</div><div style="width: 25%;"><input type="checkbox"/> 42. Santa Barbara</div><div style="width: 25%;"><input type="checkbox"/> 56. Ventura</div><div style="width: 25%;"><input type="checkbox"/> 14. Inyo</div><div style="width: 25%;"><input type="checkbox"/> 29. Nevada</div><div style="width: 25%;"><input type="checkbox"/> 43. Santa Clara</div><div style="width: 25%;"><input type="checkbox"/> 57. Yolo</div><div style="width: 25%;"><input type="checkbox"/> 15. Kern</div><div style="width: 25%;"></div><div style="width: 25%;"><input type="checkbox"/> 58. Yuba</div><div style="width: 25%;"></div></div>

3. VALUE INFORMATION4. This is a request for refund according to Revenue and Taxation Code section 5148(f): ☐ Yes ☐ No

5. The facts that I rely upon to support the requested change in value are as follows:

<input type="checkbox"/> a. The nonunitary value exceeds the full value of the property	<input type="checkbox"/> e. Penalty assessment is not justified
<input type="checkbox"/> b. Interstate allocation determination is incorrect	<input type="checkbox"/> f. Determination of exempt value is incorrect
<input type="checkbox"/> c. Value includes post-lien date property	<input type="checkbox"/> g. Assessment ratio is incorrect
<input type="checkbox"/> d. Value of nonunitary property has been incorrectly calculated	<input type="checkbox"/> h. Other <i>(attach explanation)</i>

Attach a statement of the precise elements of the Board's valuation to be contested and include any appraisal reports, financial studies and other material relevant to value. [See Rules of Practice, Regulation 5041.]

6. My appeal will be ☐ Written Only ☐ Oral Unsworn Amount of Time Needed _____ *(See Rules of Practice, Regulation 5076)*
☐ Oral Formal Amount of Time Needed _____

7. I declare under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. If the owner is a corporation, this document must be signed by an officer of the corporation.

SIGNATURE OF PETITIONER, OWNER OR AUTHORIZED REPRESENTATIVE	DATE
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